



Reconciliation of Estimated Income Tax Account for Fiduciaries

Name as shown on Form IT-2106 or IT-205			Identification number or EIN		
Mailing address (number and street or rural route)			Decedent's SSN		
City, village, or post office	State	ZIP code	Fax number for reply ()		

1	Enter the amount in the estate's or trust's estimated tax account as shown on its Form IT-2106-S (account statement)					1.	
	Date	Deposit serial number	Amount				
2	Credit from previous year		2.				
3		S	3.				
4		S	4.				
5		S	5.				
6		S	6.				
7		X	7.				
8	Add lines 2 through 7 (enter here and see instructions)					8.	

Instructions for Form IT-2106.1

The estate or trust can check its balance and reconcile its estimated tax account by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*.

Use this form **only** if the estate's or trust's records disagree with the amount on Form IT-2106-S, *Statement of Estimated Income Tax Account for Fiduciaries*. The estate or trust may fax or mail its completed form to the Account Reconciliation Unit as follows.

Fax to (518) 457-2249, or **mail** to: **NYS Tax Department, Estimated Tax Unit, W A Harriman Campus, Albany NY 12227.**

Be sure to include the deposit serial number for each payment to allow for proper crediting. Be advised that the estate's or trust's account will include all payments made before the date indicated on its Form IT-2106-S.

Enter the name and employer identification number (EIN) of the estate or trust as they will appear on its 2005 Form IT-205, *Fiduciary Income Tax Return*.

Line instructions

Line 2 — Enter the amount of the estate's or trust's previous income tax overpayment that was credited to its current estimated tax account, as finally determined. If there was an adjustment to the estate's or trust's

previous tax return, the amount requested may differ from the amount actually credited. The estate or trust should have received a notice of adjusted credit to advise you of the proper amount.

Lines 3 through 7 — Enter the date, deposit serial number, and amount of each payment the estate or trust made. The *deposit serial number* is a seven-digit number preceded by the letter *S* or *X*, and it appears on the back of the estate's or trust's canceled check or money order. If the estate or trust paid by money order, contact the issuing agent for this information.

Note: Line 7 is the amount of estimated tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form* and/or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*.

Line 8 — If line 8 is the **same** as line 1, the estate's or trust's records agree with ours; claim the line 1 amount as estimated tax paid on Form IT-205, line 30. If line 8 is different from line 1, fax or mail this completed form **immediately** as instructed above. We will review our records and reply to the estate or trust in time for the estate or trust to file its return, provided we receive the estate's or trust's Form IT-2106.1 by April 1, 2006.

Privacy notification — see Form IT-2106-I, *Instructions for Form IT-2106, Estimated Income Tax Payment Voucher for Fiduciaries*.